

# LITIGATION ROSTER

## PROPERTY TAX

JULY 2008

**Property Tax  
July 2008**

**NEW CASES**

Case Name

Court/Case Number

NONE

---

**CLOSED CASES**

Case Name

Court/Case Number

PACIFIC GAS & ELECTRIC COMPANY

San Joaquin County Superior Court  
Case No. CV0269962

Please refer to the case roster for more detail regarding new and closed cases

**Property Tax**  
LITIGATION ROSTER  
July 2008

**METROMEDIA FIBER NETWORK SERVICES, INC. v. California State Board of Equalization, et al.**  
Sacramento Superior Court Case No. 34-2007-00882854-CU CO GOS

Plaintiff's Counsel

Peter W. Michaels

Law Offices of Peter Michaels

Filed – 12/10/07

BOE's Counsel

Jeffrey Rich

BOE Attorney

Victoria Baker

Issue(s): Whether BOE's valuation of Plaintiff's property was excessive ([Article XIII section 19](#); [Revenue and Taxation Code section 5148](#)).

Audit/Tax Period: 2003-2004

Amount: Unspecified

Status: At the Case Management Conference on July 24, 2008, a trial setting conference was set for December 15, 2008.

**SOKA UNIVERSITY OF AMERICA v. County of Los Angeles, et al.**

Court of Appeal, Second Appellate District: B193955

Los Angeles Superior Court Case No. BC 316447

Plaintiff's Counsel

Charles J. Moll, III

Winston & Strawn

Filed – 10/12/04

BOE's Counsel

Felix Leatherwood

BOE Attorney

Sophia Chung

Issue(s): Whether plaintiff's property qualifies for the welfare exemption under [Revenue and Taxation Code section 214\(b\)](#), the college exemption under [Revenue and Taxation Code section 203](#), or under the Revenue and Taxation Code generally.

Audit/Tax Period: 1995-1996, 1997 Lien Dates

Amount: \$1,875,141.98

Status: On April 23, 2008, the Second District Court of Appeal issued its opinion reversing and remanding the case back to the trial court. The Court of Appeal found that whatever portion of Soka's property that is found to have been used exclusively for educational purposes was eligible for the welfare exemption. The Court of Appeal also found, however, that Soka did not meet its burden of producing evidence that it used all of the parcels on its property exclusively for educational purposes, or that its use of each parcel did not exceed an amount of property reasonably necessary to the accomplishment of the exempt purpose. On May 8, 2008, Soka filed a Petition for Rehearing. Order granting rehearing was filed May 23, 2008. On July 9, 2008, the Second District Court of Appeal issued its opinion following rehearing reversing and remanding the case to the trial court.

**SOKA UNIVERSITY OF AMERICA v. County of Los Angeles, et al.**

Los Angeles Superior Court Case No. BC 331404

Plaintiff's Counsel

Charles J. Moll, III

Morrison & Foerster, LLP

Filed – 04/05/05

BOE's Counsel

Diane Spencer-Shaw

BOE Attorney

Sophia Chung

Issue(s): Whether plaintiff's property qualifies for the welfare exemption under [Revenue and Taxation Code section 214\(b\)](#), the college exemption under [Revenue and Taxation Code section 203](#), or under the Revenue and Taxation Code generally.

Audit/Tax Period: 1999 Lien Date

Amount: \$684,144.42

Status: This case is consolidated with Los Angeles Superior Court Case No. 316447 (lead case). Refer to the lead case for information.

# PROPERTY TAX

## CLOSED CASES

July 2008

### **PACIFIC GAS & ELECTRIC COMPANY v. State Board of Equalization, et al.**

San Joaquin Superior Court Case No. CV0269962

Filed – 01/03/05

*Plaintiff's Counsel*

John Mueller, Eric Miethke

Nielsen, Merksamer, Parrinello, Mueller & Naylor, LLP

*BOE's Counsel*

Steven J. Green

*BOE Attorney*

Anthony Epolite

Issue(s): Whether plaintiff holds taxable possessory interests in various hydroelectric facilities and whether BOE overvalued these possessory interests.

Audit/Tax Period: 2000 & 2001 Unitary Assessments

Amount: \$7,338,935.00

Disposition: The Board approved the settlement of this matter. In the Sacramento County Superior Court's Validation Order (State Board of Equalization v. All Persons Interested in the Matter of the validity of a Settlement Agreement, dated October 16, 2007, by and between the State Board of Equalization, Pacific Gas & Electric Company, and the counties of Butte, El Dorado, Mariposa, Nevada, Placer, Plumas, Sierra and Yuba, Case No. 07AS04798), the court found that the settlement agreement is a legally valid, binding and lawful agreement of BOE and creates valid, binding and lawful obligations of BOE, PG&E and the Counties.

Pursuant to section 3.10 of the settlement agreement, PG&E requested dismissal of the San Joaquin County Superior Court case when the Validation Order was final and no longer appealable. Request for Dismissal was filed June 12, 2008, and entered July 2, 2008.

## DISCLAIMER

**Every attempt has been made to ensure the information contained herein is valid and accurate at the time of publication. However, the tax laws are complex and subject to change. If there is a conflict between the law and the information found, decisions will be made based on the law.**

**Links to information on sites not maintained by the Board of Equalization are provided only as a public service. The Board is not responsible for the content and accuracy of the information on those sites.**